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**Western Washington University**

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**Agency: 380**

**Audit Report:** 2003 Higher Education System Report

**Finding Number:** 03-06

**Finding:** Western Washington University did not have adequate controls and monitoring over cash receipting, contracts and accounts receivable at two departments.

**Resolution/Status:** The actions taken by the two departments referenced in the finding are as follows:

Athletics Department – corrective action completed January 2004.

## The past due receivables have been collected.

## All use of services through trade agreements is being tracked and supporting documentation is being collected and kept for review in the Athletics Department.

## Sports Camp registrars will all be using standardized spreadsheets to track registrations and payments. Cash is signed off as it changes hands. Deposits are made timely. All spreadsheets will be reviewed by management and crosschecked against University Residences' data to be sure that all participants are recorded, all payments are received and any over-payments are refunded.

Communication Sciences and Disorders Department – corrective action in process.

## Management review and approval of accounts to be written off has been documented.

## Written procedures have been implemented to ensure timely deposit of revenues.

## Procedures have been drafted to address collections, uncollectible accounts and adjustments. These procedures are currently being evaluated.

## The clinic has discontinued direct billings for Medicare.

## The University has contracted with an outside billing agency to take over the clinic billings beginning with Fall quarter 2004. The transition to the new billing agency is currently in process. This new arrangement provides a vehicle for timely and accurate billings and monthly reconciliations.

## The two software systems, Medisoft, which interfaces with the clinic's medical records, and SCT Banner, which interfaces with the University's general ledger, have been reviewed to determine which will be the official record of these receivables and how to interface and reconcile the medical records with the University's general ledger. The official records will be maintained by the outside billing agency, and reconciled monthly to the University's general ledger.

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